| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | FOR OHF USE | | | | | |
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LL I

# 2000
## STATE OF ILLINOIS
## DEPARTMENT OF PUBLIC AID
## FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
## (FISCAL YEAR 2000)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

**I. IDPH Facility ID Number:** 0004861

**Facility Name:** Elston Nursing and Rehabilitation Centre

**Address:** 4340 North Keystone (Number) Chicago (City) 60641 (Zip Code)

**County:** Cook

**Telephone Number:** (773) 545-8700 **Fax #** (773) 545-9444

**IDPA ID Number:** 362493517001

**Date of Initial License for Current Owners:** 01/01/1971

**Type of Ownership:**

| | | | | | |
|---|---|---|---|---|---|
| | VOLUNTARY,NON-PROFIT | X | PROPRIETARY | | GOVERNMENTAL |
| | Charitable Corp. | | Individual | | State |
| | Trust | | Partnership | | County |
| IRS Exemption Code | | | Corporation | | Other |
| | | X | "Sub-S" Corp. | | |
| | | | Limited Liability Co. | | |
| | | | Trust | | |
| | | | Other | | |

**In the event there are further questions about this report, please contact:**
**Name:** Charles J. Fischer **Telephone Number:** (312) 634-3400
Altschuler, Melvoin and Glasser LLP

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2000 to 12/31/2000 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment

**Officer or Administrator of Provider**
(Signed) _____ (Date)
(Type or Print Name) _____
(Title) _____

**Paid Preparer**
(Signed) SEE ACCOUNTANTS' COMPILATION REPORT (Date)
(Print Name and Title) _____
(Firm Name & Address) Altschuler, Melvoin and Glasser LLP, One South Wacker Drive, Suite 800, Chicago, IL 60606-3392
(Telephone) (312) 634-3400 Fax # (312) 634-5518

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT



Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

| | 1 Beds at Beginning of Report Period | 2 Licensure Level of Care | 3 Beds at End of Report Period | 4 Licensed Bed Days During Report Period | |
|---|---|---|---|---|---|
| 1 | 84 | Skilled (SNF) | 84 | 30,744 | 1 |
| 2 | | Skilled Pediatric (SNF/PED) | | | 2 |
| 3 | 33 | Intermediate (ICF) | 33 | 12,078 | 3 |
| 4 | | Intermediate/DD | | | 4 |
| 5 | | Sheltered Care (SC) | | | 5 |
| 6 | | ICF/DD 16 or Less | | | 6 |
| 7 | 117 | TOTALS | 117 | 42,822 | 7 |

B. Census-For the entire report period.

| | 1 Level of Care | 2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient | 3 Private Pay | 4 Other | 5 Total | |
|---|---|---|---|---|---|---|
| 8 | SNF | 14,948 | 1,277 | 3,219 | 19,444 | 8 |
| 9 | SNF/PED | | | | | 9 |
| 10 | ICF | 19,361 | 554 | 121 | 20,036 | 10 |
| 11 | ICF/DD | | | | | 11 |
| 12 | SC | | | | | 12 |
| 13 | DD 16 OR LESS | | | | | 13 |
| 14 | TOTALS | 34,309 | 1,831 | 3,340 | 39,480 | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.20%

D. How many bed-hold days during this year were paid by Public Aid? 396 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES [X] NO [ ]
Non-allowable costs have been eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES [ ] NO [X]

I. On what date did you start providing long term care at this location? Date started 01/01/71

J. Was the facility purchased or leased after January 1, 1978? YES [ ] Date NO [X]

K. Was the facility certified for Medicare during the reporting year? YES [X] NO [ ] If YES, enter number of beds certified 24 and days of care provided 2653

Medicare Intermediary Mutual of Omaha

## IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [X]

Tax Year: 10/31/00 Fiscal Year: 12/31/00

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

IF AN ERROR OCCURS IN LINE 8, 16 OR 28, PLEASE ROUND ALL CELLS IN THE APPLICABLE SECTION TO ZERO DECIMAL PLACES.

STATE OF ILLINOIS



Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

| | Operating Expenses | Costs Per General Ledger Salary/Wage | Supplies | Other | Total | Reclass-ification | Reclassified Total | Adjust-ments | Adjusted Total | FOR OHF USE ONLY | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | A. General Services | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 1 | Dietary | 156,245 | 23,493 | 10,620 | 190,358 | | 190,358 | 0 | 190,358 | | | 1 |
| 2 | Food Purchase | | 220,236 | | 220,236 | (10,884) | 209,352 | (11,564) | 197,788 | | | 2 |
| 3 | Housekeeping | 71,538 | 31,744 | | 103,282 | | 103,282 | 0 | 103,282 | | | 3 |
| 4 | Laundry | 42,234 | 5,261 | 14,938 | 62,433 | | 62,433 | 0 | 62,433 | | | 4 |
| 5 | Heat and Other Utilities | | | 60,539 | 60,539 | | 60,539 | 3,512 | 64,051 | | | 5 |
| 6 | Maintenance | 45,943 | 23,884 | 98,642 | 168,469 | | 168,469 | (17,250) | 151,219 | | | 6 |
| 7 | Other (specify):* | | | | | | | 0 | | | | 7 |
| 8 | TOTAL General Services | 315,960 | 304,618 | 184,739 | 805,317 | (10,884) | 794,433 | (25,302) | 769,131 | | | 8 |
| | B. Health Care and Programs | | | | | | | | | | | |
| 9 | Medical Director | | | 8,950 | 8,950 | | 8,950 | 0 | 8,950 | | | 9 |
| 10 | Nursing and Medical Records | 1,261,148 | 172,148 | 2,080 | 1,435,376 | (30,046) | 1,405,330 | (59,387) | 1,345,943 | | | 10 |
| 10a | Therapy | | 40 | 70,127 | 70,167 | | 70,167 | 0 | 70,167 | | | 10a |
| 11 | Activities | 65,986 | 5,797 | 1,792 | 73,575 | | 73,575 | 0 | 73,575 | | | 11 |
| 12 | Social Services | 22,211 | | 1,896 | 24,107 | | 24,107 | 0 | 24,107 | | | 12 |
| 13 | Nurse Aide Training | | | | | | | 0 | | | | 13 |
| 14 | Program Transportation | | | 430 | 430 | | 430 | 0 | 430 | | | 14 |
| 15 | Other (specify):* Religious Consult | | | 480 | 480 | | 480 | 0 | 480 | | | 15 |
| 16 | TOTAL Health Care and Programs | 1,349,345 | 177,985 | 85,755 | 1,613,085 | (30,046) | 1,583,039 | (59,387) | 1,523,652 | | | 16 |
| | C. General Administration | | | | | | | | | | | |
| 17 | Administrative | 126,670 | | 123,059 | 249,729 | | 249,729 | (123,059) | 126,670 | | | 17 |
| 18 | Directors Fees | | | | | | | 0 | | | | 18 |
| 19 | Professional Services | | | 45,824 | 45,824 | | 45,824 | 7,992 | 53,816 | | | 19 |
| 20 | Dues, Fees, Subscriptions & Promotions | | | 17,324 | 17,324 | | 17,324 | 806 | 18,130 | | | 20 |
| 21 | Clerical & General Office Expenses | 155,372 | 35,443 | 15,989 | 206,804 | | 206,804 | 18,641 | 225,445 | | | 21 |
| 22 | Employee Benefits & Payroll Taxes | | | 276,204 | 276,204 | 10,884 | 287,088 | 24,839 | 311,927 | | | 22 |
| 23 | Inservice Training & Education | | | 1,610 | 1,610 | | 1,610 | 290 | 1,900 | | | 23 |
| 24 | Travel and Seminar | | | | | | | 725 | 725 | | | 24 |
| 25 | Other Admin. Staff Transportation | | | 6,276 | 6,276 | | 6,276 | 858 | 7,134 | | | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | | | 80,808 | 80,808 | | 80,808 | 980 | 81,788 | | | 26 |
| 27 | Other (specify):* | | | | | | | 0 | | | | 27 |
| 28 | TOTAL General Administration | 282,042 | 35,443 | 567,094 | 884,579 | 10,884 | 895,463 | (67,928) | 827,535 | | | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8, 16 & 28) | 1,947,347 | 518,046 | 837,588 | 3,302,981 | (30,046) | 3,272,935 | (152,617) | 3,120,318 | | | 29 |

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000 SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Print Preview

IF AN ERROR OCCURS IN LINE 37 OR 44, PLEASE ROUND ALL CELLS IN THE APPLICABLE SECTION TO ZERO DECIMAL PLACES.



Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

**V. COST CENTER EXPENSES (continued)**

| | Capital Expense | Cost Per General Ledger | | | | Reclass-ification | Reclassified Total | Adjust-ments | Adjusted Total | FOR OHF USE ONLY | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Salary/Wage | Supplies | Other | Total | | | | | | | |
| | D. Ownership | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 30 | Depreciation | | | 59,147 | 59,147 | | 59,147 | 54,675 | 113,822 | | | 30 |
| 31 | Amortization of Pre-Op. & Org. | | | | | | | 0 | | | | 31 |
| 32 | Interest | | | 68 | 68 | | 68 | 165,081 | 165,149 | | | 32 |
| 33 | Real Estate Taxes | | | | | | | 121,387 | 121,387 | | | 33 |
| 34 | Rent-Facility & Grounds | | | 716,192 | 716,192 | | 716,192 | (716,192) | | | | 34 |
| 35 | Rent-Equipment & Vehicles | | | 9,403 | 9,403 | | 9,403 | 4,368 | 13,771 | | | 35 |
| 36 | Other (specify):* | | | | | | | 0 | | | | 36 |
| 37 | TOTAL Ownership | | | 784,810 | 784,810 | | 784,810 | (370,681) | 414,129 | | | 37 |
| | Ancillary Expense | | | | | | | | | | | |
| | E. Special Cost Centers | | | | | | | | | | | |
| 38 | Medically Necessary Transportation | | | | | | | 0 | | | | 38 |
| 39 | Ancillary Service Centers | | 71,836 | 4,547 | 76,383 | 30,046 | 106,429 | 0 | 106,429 | | | 39 |
| 40 | Barber and Beauty Shops | | | | | | | 0 | | | | 40 |
| 41 | Coffee and Gift Shops | | | | | | | 0 | | | | 41 |
| 42 | Provider Participation Fee | | | 64,056 | 64,056 | | 64,056 | 0 | 64,056 | | | 42 |
| 43 | Other (specify):* Non-Allowable | | | (21,407) | (21,407) | | (21,407) | 21,407 | | | | 43 |
| 44 | TOTAL Special Cost Centers | | 71,836 | 47,196 | 119,032 | 30,046 | 149,078 | 21,407 | 170,485 | | | 44 |
| 45 | GRAND TOTAL COST (sum of lines 29, 37 & 44) | 1,947,347 | 589,882 | 1,669,594 | 4,206,823 | 0 | 4,206,823 | (501,891) | 3,704,932 | | | 45 |

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

Print Preview

SEE ACCOUNTANTS' COMPILATION REPORT

FOR LINES 1 THRU 28, ENTER ONLY ONE LINE REFERENCE PER ROW. IF SIMILAR ADJUSTMENTS ARE MADE TO MORE THAN ONE LINE, ENTER THE ADDITIONAL ADJUSTMENTS ON LINE 29 OF THIS SCHEDULE AND DETAIL THEM ON PAGE 5A.



Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7 In column 2 below, reference the line on which the particular cost was included. (See instructions.)

| | NON-ALLOWABLE EXPENSES | 1 Amount | 2 Reference | 3 OHF USE ONLY | |
|---|---|---|---|---|---|
| 1 | Day Care | $ | | $ | 1 |
| 2 | Other Care for Outpatients | | | | 2 |
| 3 | Governmental Sponsored Special Programs | | | | 3 |
| 4 | Non-Patient Meals | | | | 4 |
| 5 | Telephone, TV & Radio in Resident Rooms | | | | 5 |
| 6 | Rented Facility Space | | | | 6 |
| 7 | Sale of Supplies to Non-Patients | | | | 7 |
| 8 | Laundry for Non-Patients | | | | 8 |
| 9 | Non-Straightline Depreciation | | | | 9 |
| 10 | Interest and Other Investment Income | (49,661) | 32 | | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds | | | | 11 |
| 12 | Non-Working Officer's or Owner's Salary | | | | 12 |
| 13 | Sales Tax | (275) | 43 | | 13 |
| 14 | Non-Care Related Interest | | | | 14 |
| 15 | Non-Care Related Owner's Transactions | | | | 15 |
| 16 | Personal Expenses (Including Transportation) | | | | 16 |
| 17 | Non-Care Related Fees | | | | 17 |
| 18 | Fines and Penalties | | | | 18 |
| 19 | Entertainment | | | | 19 |
| 20 | Contributions | (2,668) | 43 | | 20 |
| 21 | Owner or Key-Man Insurance | | | | 21 |
| 22 | Special Legal Fees & Legal Retainers | | | | 22 |
| 23 | Malpractice Insurance for Individuals | | | | 23 |
| 24 | Bad Debt | 38,725 | 43 | | 24 |
| 25 | Fund Raising, Advertising and Promotional | (3,129) | 43 | | 25 |
| 26 | Income Taxes and Illinois Personal Property Replacement Tax | (6,500) | 43 | | 26 |
| 27 | Nurse Aide Training for Non-Employees | | | | 27 |
| 28 | Yellow Page Advertising | (4,671) | 43 | | 28 |
| 29 | Other-Attach Schedule See Attached Schedule F | (100,036) | | | 29 |
| 30 | SUBTOTAL (A): (Sum of lines 1-29) | $ (128,215) | | $ | 30 |

| OHF USE ONLY | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 48 | | 49 | | 50 | | 51 | | 52 | |

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

| | | 1 Amount | 2 Reference | |
|---|---|---|---|---|
| 31 | Non-Paid Workers-Attach Schedule* | $ | | 31 |
| 32 | Donated Goods-Attach Schedule* | | | 32 |
| 33 | Amortization of Organization & Pre-Operating Expense | | | 33 |
| 34 | Adjustments for Related Organization Costs (Schedule VII) | (373,676) | | 34 |
| 35 | Other- Attach Schedule | | | 35 |
| 36 | SUBTOTAL (B): (sum of lines 31-35) | $ (373,676) | | 36 |
| 37 | TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B) ) | $ (501,891) | | 37 |

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

| | | 1 Yes | 2 No | 3 Amount | 4 Reference | |
|---|---|---|---|---|---|---|
| 38 | Medically Necessary Transport. | | X | $ | | 38 |
| 39 | | | | | | 39 |
| 40 | Gift and Coffee Shops | | X | | | 40 |
| 41 | Barber and Beauty Shops | | X | | | 41 |
| 42 | Laboratory and Radiology | | X | | | 42 |
| 43 | Prescription Drugs | | X | | | 43 |
| 44 | Exceptional Care Program | X | | 30,046 | Ln10,Co 2 | 44 |
| 45 | Other-Attach Schedule | | X | | | 45 |
| 46 | Other-Attach Schedule | | X | | | 46 |
| 47 | TOTAL (C): (sum of lines 38-46) | | | $ 30,046 | | 47 |

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

**Detail lines 29 and 35 of Page 8 starting in B44.** DO NOT DRAG AND DROP CELLS.

The amounts in column F will transfer to the Adj. Summary column automatically.

The amounts in the Adj. Summary column are linked to pages Summary A and B.

**STATE OF ILLINOIS** **Page-5A**

**Facility Name** Abraham Lincoln Rehabilitation Center

Year 2008Med

**Report Period Beginning:** 1/01/2008

**Ending:** 12/31/2008

| NON-ALLOWABLE EXPENSES | Amount | Sch. V Line Reference | Sch V Line | Adj. Summary |
|---|---|---|---|---|
| The information listed in B13 thru G43 is from Page 5. | | | | |
| 1 Day Care | 0 | 0 | Line 1 | 0 |
| 2 Other Care for Outpatients | 0 | 0 | Line 2 | (11,984) |
| 3 Governmental Sponsored Special Programs | 0 | 0 | Line 3 | 0 |
| 4 Non-Patient Meals | 0 | 0 | Line 4 | 0 |
| 5 Telephone, TV & Radio in Resident Rooms | 0 | 0 | Line 5 | 0 |
| 6 Rented Facility Space | 0 | 0 | Line 6 | (23,854) |
| 7 Sale of Supplies to Non-Patients | 0 | 0 | Line 7 | 0 |
| 8 Laundry for Non-Patients | 0 | 0 | Line 8 | (24,272) |
| 9 Non-Straight-line Depreciation | 0 | 0 | Line 9 | 0 |
| 10 Interest and Other Investment Income | (49,661) | 32 | Line 10 | (58,387) |
| 11 Discounts, Allowances, Rebates & Refunds | 0 | 0 | Line 10a | 0 |
| 12 Non-Working Officer's or Owner's Salary | 0 | 0 | Line 11 | 0 |
| 13 Sales Tax | (275) | 43 | Line 12 | 0 |
| 14 Non-Care Related Interest | 0 | 0 | Line 13 | 0 |
| 15 Non-Care Related Owner's Transactions | 0 | 0 | Line 14 | 0 |
| 16 Personal Expenses (Including Transportation) | 0 | 0 | Line 15 | 0 |
| 17 Non-Care Related Fees | 0 | 0 | Line 16 | (66,387) |
| 18 Fines and Penalties | 0 | 0 | Line 17 | 0 |
| 19 Entertainment | 0 | 0 | Line 18 | 0 |
| 20 Contributions | (2,668) | 43 | Line 19 | (8,886) |
| 21 Owner or Key Man Insurance | 0 | 0 | Line 20 | 0 |
| 22 Special Legal Fees & Legal Retainers | 0 | 0 | Line 21 | 0 |
| 23 Life Insurance Insurance for Individuals | 0 | 0 | Line 22 | 0 |
| 24 Bad Debt | 38,725 | 43 | Line 23 | 0 |
| 25 Fund Raising, Advertising and Promotional | (3,129) | 43 | Line 24 | 0 |
| 26 Income & IL Personal Property Replacement Taxes | (6,590) | 43 | Line 25 | 0 |
| 27 Nurse Aide Training for Non-Employees | 0 | 0 | Line 26 | 0 |
| 28 Yellow Page Advertising | (4,673) | 43 | Line 27 | 0 |
| 29 Non-Paid Workers | 0 | 0 | Line 28 | (6,000) |
| 30 Donated Goods | 0 | 0 | Line 29 | (66,967) |
| 31 Amortization Expense | 0 | 0 | Line 30 | 0 |
| 32 Adj. Management Comp. Medical Supplies "A" To Cost | (37,405) | 10 | Line 31 | 0 |
| 33 Adj. Management Comp. Medical Supplies "Other" To Cost | (21,704) | 10 | Line 32 | (49,666) |
| 34 Adj. Management Comp. Food To Cost | (11,564) | 2 | Line 33 | 0 |
| 35 Non-allowable Professional Fees | (5,336) | 19 | Line 34 | 0 |
| 36 Refer 2000 Painting and Decorating | (31,562) | 6 | Line 35 | 0 |
| 37 Amortization of Current Year Deferred Maintenance | 7,869 | 6 | Line 36 | 0 |
| 38 Patient Clothing | (75) | 43 | Line 37 | (40,067) |
| 39 | | | Line 38 | 0 |
| 40 | | | Line 39 | 0 |
| 41 | | | Line 40 | 0 |
| 42 | | | Line 41 | 0 |
| 43 | | | Line 42 | 0 |
| 44 | | | Line 43 | 21,807 |
| 45 | | | Line 44 | 21,807 |
| 46 | | | Line 45 | (165,911) |

**To Print the Other Adjustments you have entered.**

1. **Highlight the other adjustments you have entered starting at B44 and continue to your last entry. Be sure to include highlighted rows 45 thru 62.**
2. **Push the Print Other Adjustments button.**

Print Other Adjustments

| Reference 1 | Reference 2 | Reference 3 | Reference 4 | Reference 5 | Reference 6 | Reference 7 | Reference 9 | Reference 10 | Reference 10a | Reference 11 | Reference 12 | Reference 13 | Reference 14 | Reference 15 | Reference 17 | Reference 18 | Reference 19 | Reference 20 | Reference 21 | Reference 22 | Reference 23 | Reference 24 | Reference 25 | Reference 26 | Reference 27 | Reference 30 | Reference 31 | Reference 32 | Reference 33 | Reference 34 | Reference 35 | Reference 36 | Reference 38 | Reference 39 | Reference 40 | Reference 41 | Reference 42 | Reference 43 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

**SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET.**
**IF THESE ARE NOT FOLLOWED, THE FORMULAS WILL NOT FUNCTION PROPERLY.**

**STATE OF ILLINOIS** **Summary A**

**Facility Name & ID Number** Elston Nursing and Rehabilitation Centre **#** 0004861 **Report Period Beginning:** 1/01/2000 **Ending:** 12/31/2000

**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

Print Summary A

| | Operating Expenses | PAGES 5 & 5A | PAGE 6 | PAGE 6A | PAGE 6B | PAGE 6C | PAGE 6D | PAGE 6E | PAGE 6F | PAGE 6G | PAGE 6H | PAGE 6I | SUMMARY TOTALS (to Sch V, col.7) | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **A. General Services** | | | | | | | | | | | | | |
| 1 | Dietary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 2 | Food Purchase | (11,564) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (11,564) | 2 |
| 3 | Housekeeping | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 4 | Laundry | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 5 | Heat and Other Utilities | 0 | 0 | 3,512 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,512 | 5 |
| 6 | Maintenance | (23,674) | 0 | 6,424 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (17,250) | 6 |
| 7 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 8 | **TOTAL General Services** | (35,238) | 0 | 9,936 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (25,302) | 8 |
| | **B. Health Care and Programs** | | | | | | | | | | | | | |
| 9 | Medical Director | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 10 | Nursing and Medical Records | (59,387) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (59,387) | 10 |
| 10a | Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10a |
| 11 | Activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 12 | Social Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 13 | Nurse Aide Training | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 14 | Program Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 15 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| 16 | **TOTAL Health Care and Programs** | (59,387) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (59,387) | 16 |
| | **C. General Administration** | | | | | | | | | | | | | |
| 17 | Administrative | 0 | 0 | (123,059) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (123,059) | 17 |
| 18 | Directors Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Professional Services | (5,336) | 0 | 13,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,992 | 19 |
| 20 | Fees, Subscriptions & Promotions | 0 | 0 | 806 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 806 | 20 |
| 21 | Clerical & General Office Expenses | 0 | 0 | 16,958 | 1,683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,641 | 21 |
| 22 | Employee Benefits & Payroll Taxes | 0 | 0 | 24,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,839 | 22 |
| 23 | Inservice Training & Education | 0 | 0 | 290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290 | 23 |
| 24 | Travel and Seminar | 0 | 0 | 725 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 725 | 24 |
| 25 | Other Admin. Staff Transportation | 0 | 0 | 858 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 858 | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | 0 | 0 | 980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 980 | 26 |
| 27 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| 28 | **TOTAL General Administration** | (5,336) | 0 | (64,275) | 1,683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (67,928) | 28 |
| 29 | **TOTAL Operating Expense (sum of lines 8,16 & 28)** | (99,961) | 0 | (54,339) | 1,683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (152,617) | 29 |

**DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.**

1. Enter the information on pages 5 and 5A.
2. For pages 6 thru 6I, the information you enter does not need to be sorted by line reference.
3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The amounts in the column Q are linked to page 3.

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET.
IF THESE ARE NOT FOLLOWED, THE FORMULAS WILL NOT FUNCTION PROPERLY.

STATE OF ILLINOIS — Summary B

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

Print Summary B

| | Capital Expense | PAGES 5 & 5A | PAGE 6 | PAGE 6A | PAGE 6B | PAGE 6C | PAGE 6D | PAGE 6E | PAGE 6F | PAGE 6G | PAGE 6H | PAGE 6I | SUMMARY TOTALS (to Sch V, col.7) | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **D. Ownership** | | | | | | | | | | | | | |
| 30 | Depreciation | 0 | 0 | 13,817 | 40,858 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 54,675 | 30 |
| 31 | Amortization of Pre-Op. & Org. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 |
| 32 | Interest | (49,661) | 0 | 14,863 | 199,879 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 165,081 | 32 |
| 33 | Real Estate Taxes | 0 | 0 | 5,277 | 116,110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 121,387 | 33 |
| 34 | Rent-Facility & Grounds | 0 | 0 | 0 | (716,192) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (716,192) | 34 |
| 35 | Rent-Equipment & Vehicles | 0 | 0 | 4,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,368 | 35 |
| 36 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36 |
| 37 | **TOTAL Ownership** | (49,661) | 0 | 38,325 | (359,345) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (370,681) | 37 |
| | **Ancillary Expense** | | | | | | | | | | | | | |
| | **E. Special Cost Centers** | | | | | | | | | | | | | |
| 38 | Medically Necessary Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| 39 | Ancillary Service Centers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 |
| 40 | Barber and Beauty Shops | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40 |
| 41 | Coffee and Gift Shops | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 |
| 42 | Provider Participation Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42 |
| 43 | Other (specify):* | 21,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,407 | 43 |
| 44 | **TOTAL Special Cost Centers** | 21,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,407 | 44 |
| 45 | **GRAND TOTAL COST (sum of lines 29, 37 & 44)** | (128,215) | 0 | (16,014) | (357,662) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (501,891) | 45 |

DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

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3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The amounts in the column Q are linked to page 4.

SEE ACCOUNTANTS' COMPILATION REPORT

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET. IF THESE ARE NOT FOLLOWED, THE FORMULAS ON THE SUMMARY PAGES WILL NOT FUNCTION PROPERLY.

STATE OF ILLINOIS — Page 6

Facility Name & ID Number: Elston Nursing and Rehabilitation Centre — # 0904861 — Report Period Beginning: 1/01/2008 — Ending: 12/31/2008

VII. RELATED PARTIES

Show Pgs 6A thru 6D | Show Pgs 6E thru 6I | Hide Pgs 6A thru 6I

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

| 1 OWNERS | | 2 RELATED NURSING HOMES | | 3 OTHER RELATED BUSINESS ENTITIES | | |
|---|---|---|---|---|---|---|
| Name | Ownership % | Name | City | Name | City | Type of Business |
| Sidney Glosser | 100.00 % | Glen Oaks Nursing & Rehabilitation Centre,Ltd | Northbrook | SEE ATTACHED SCHEDULE A | | |
| | | GlenCrest Nursing & Rehabilitation Centre,Ltd | Chicago | | | |
| | | GlenRidge Nursing & Rehabilitation Centre,Ltd | Niles | | | |
| | | Glenshire Nursing & Rehabilitation Centre,Ltd | Richton Park | | | |

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1 Schedule V | 2 Line | 3 Cost Per General Ledger Item | 4 Amount | 5 Cost to Related Organization: Name of Related Organization | 6 Percent of Ownership | 7 Operating Cost of Related Organization | 8 Difference: Adjustments for Related Organization Costs (7 minus 4) | Sum_6 | |
|---|---|---|---|---|---|---|---|---|---|
| | | | $ | | % | $ | $ | | |
| 1 | V | | | | | | | | 1 |
| 2 | V | Total from Page 6A | 123,059 | Glen Health and Home Management, Inc. | A | 107,045 | (16,014) | -16014 | 2 |
| 3 | V | | | | | | | | 3 |
| 4 | V | Total from Page 6B | 756,192 | Elston Real Estate & Development, L.L.C. | B | 398,530 | (357,662) | -357662 | 4 |
| 5 | V | | | | | | | | 5 |
| 6 | V | | | | | | | | 6 |
| 7 | V | | | | | | | | 7 |
| 8 | V | | | OWNERSHIP REFERENCE: | | | | | 8 |
| 9 | V | | | A: Owned 46.48 % by Sidney Glosser | | | | | 9 |
| 10 | V | | | B: Owned 68.00 % (constructively) by Sidney Glosser | | | | | 10 |
| 11 | V | | | | | | | | 11 |
| 12 | V | | | | | | | | 12 |
| 13 | V | | | | | | | | 13 |
| 14 | Total | | 879,251 | | | 505,575 | (373,676) | | 14 |

* Total must agree with the amount recorded on line 34 of Schedule VI. SEE ACCOUNTANTS' COMPILATION REPOR

DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

Print Preview

1. Enter the information on pages 5 and 5A.
2. For pages 6 thru 6I, the information you enter does not need to be sorted by line reference.
3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The adjustments entered on this page will automatically transfer to the summary pages.

| Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line | Line |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 9 | 10 | 10a | 11 | 12 | 13 | 14 | 15 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 38 | 39 | 40 | 41 | 42 | 43 |

Print Page 6A

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET. IF THESE ARE NOT FOLLOWED, THE FORMULAS ON THE SUMMARY PAGES WILL NOT FUNCTION PROPERLY.

STATE OF ILLINOIS



Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1 Schedule V | | 2 Line | 3 Cost Per General Ledger Item | 4 Amount | 5 Cost to Related Organization Name of Related Organization | 6 Percent of Ownership | 7 Operating Cost of Related Organization | 8 Difference: Adjustments for Related Organization Costs (7 minus 4) | | Sum_6A |
|---|---|---|---|---|---|---|---|---|---|---|
| 15 | V | 17 | Management Fees | $ 123,059 | Glen Health & Home Management, Inc. | A | $ | $ (123,059) | 15 | -123059 |
| 16 | V | 5 | Utilities | | Glen Health & Home Management, Inc. | A | 3,512 | 3,512 | 16 | 3512 |
| 17 | V | 6 | Repairs and Maintenance | | Glen Health & Home Management, Inc. | A | 6,424 | 6,424 | 17 | 6424 |
| 18 | V | 19 | Professional Fees | | Glen Health & Home Management, Inc. | A | 13,328 | 13,328 | 18 | 13328 |
| 19 | V | 20 | Licenses, Permits and Inspection | | Glen Health & Home Management, Inc. | A | 806 | 806 | 19 | 806 |
| 20 | V | 21 | Clerical | | Glen Health & Home Management, Inc. | A | 16,958 | 16,958 | 20 | 16958 |
| 21 | V | 22 | Employee Benefits and Payroll | | Glen Health & Home Management, Inc. | A | 24,839 | 24,839 | 21 | 24839 |
| 22 | V | 23 | Training and Education | | Glen Health & Home Management, Inc. | A | 290 | 290 | 22 | 290 |
| 23 | V | 32 | Amortization of Mortgage Cost | | Glen Health & Home Management, Inc. | A | 155 | 155 | 23 | 155 |
| 24 | V | 25 | Auto Expenses | | Glen Health & Home Management, Inc. | A | 858 | 858 | 24 | 858 |
| 25 | V | 26 | Insurance | | Glen Health & Home Management, Inc. | A | 980 | 980 | 25 | 980 |
| 26 | V | 30 | Depreciation | | Glen Health & Home Management, Inc. | A | 13,817 | 13,817 | 26 | 13817 |
| 27 | V | 32 | Interest | | Glen Health & Home Management, Inc. | A | 14,708 | 14,708 | 27 | 14708 |
| 28 | V | 33 | Real Estate Taxes | | Glen Health & Home Management, Inc. | A | 5,277 | 5,277 | 28 | 5277 |
| 29 | V | 35 | Equipment and Vehicle Rental | | Glen Health & Home Management, Inc. | A | 4,368 | 4,368 | 29 | 4368 |
| 30 | V | 24 | Travel | | Glen Health & Home Management, Inc. | A | 725 | 725 | 30 | 725 |
| 31 | V | | | | | | | | 31 | |
| 32 | V | | | | | | | | 32 | |
| 33 | V | | | | | | | | 33 | |
| 34 | V | | | | | | | | 34 | |
| 35 | V | | | | | | | | 35 | |
| 36 | V | | | | | | | | 36 | |
| 37 | V | | | | | | | | 37 | |
| 38 | V | | | | | | | | 38 | |
| 39 | Total | | | $ 123,059 | | | $ 107,045 | $ * (16,014) | 39 | |

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

1. Enter the information on pages 5 and 5A.
2. For pages 6 thru 6I, the information you enter does not need to be sorted by line reference.
3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The adjustments entered on this page will automatically transfer to the summary pages.

Print Page 6B

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET. IF THESE ARE NOT FOLLOWED, THE FORMULAS ON THE SUMMARY PAGES WILL NOT FUNCTION PROPERLY.

STATE OF ILLINOIS



Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1 Schedule V | | 2 Line | 3 Cost Per General Ledger Item | 4 Amount | 5 Cost to Related Organization Name of Related Organization | 6 Percent of Ownership | 7 Operating Cost of Related Organization | 8 Difference: Adjustments for Related Organization Costs (7 minus 4) | | Sum_6B |
|---|---|---|---|---|---|---|---|---|---|---|
| 15 | V | 21 | Clerical | $ | Elston Real Estate & Development, L.L.C. | B | $ 1,683 | $ 1,683 | 15 | 1683 |
| 16 | V | 30 | Depreciation | | Elston Real Estate & Development, L.L.C. | B | 40,858 | 40,858 | 16 | 40858 |
| 17 | V | 32 | Interest Expense | | Elston Real Estate & Development, L.L.C. | B | 214,684 | 214,684 | 17 | 214684 |
| 18 | V | 34 | Rental Income | 716,192 | Elston Real Estate & Development, L.L.C. | B | | (716,192) | 18 | -716192 |
| 19 | V | 33 | Real Estate Taxes | | Elston Real Estate & Development, L.L.C. | B | 116,110 | 116,110 | 19 | 116110 |
| 20 | V | 32 | Interest Income | | Elston Real Estate & Development, L.L.C. | B | (18,004) | (18,004) | 20 | -18004 |
| 21 | V | 32 | Amortization of Mortgage Costs | | Elston Real Estate & Development, L.L.C. | B | 3,199 | 3,199 | 21 | 3199 |
| 22 | V | | | | | | | | 22 | |
| 23 | V | | | | | | | | 23 | |
| 24 | V | | | | | | | | 24 | |
| 25 | V | | | | | | | | 25 | |
| 26 | V | | | | | | | | 26 | |
| 27 | V | | | | | | | | 27 | |
| 28 | V | | | | | | | | 28 | |
| 29 | V | | | | | | | | 29 | |
| 30 | V | | | | | | | | 30 | |
| 31 | V | | | | | | | | 31 | |
| 32 | V | | | | | | | | 32 | |
| 33 | V | | | | | | | | 33 | |
| 34 | V | | | | | | | | 34 | |
| 35 | V | | | | | | | | 35 | |
| 36 | V | | | | | | | | 36 | |
| 37 | V | | | | | | | | 37 | |
| 38 | V | | | | | | | | 38 | |
| 39 | Total | | | $ 716,192 | | | $ 358,530 | $ * (357,662) | 39 | |

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

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3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
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Print Page 6C

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET. IF THESE ARE NOT FOLLOWED, THE FORMULAS ON THE SUMMARY PAGES WILL NOT FUNCTION PROPERLY.



Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1 Schedule V | | 2 Line | 3 Cost Per General Ledger Item | 4 Amount | 5 Cost to Related Organization Name of Related Organization | 6 Percent of Ownership | 7 Operating Cost of Related Organization | 8 Difference: Adjustments for Related Organization Costs (7 minus 4) | |
|---|---|---|---|---|---|---|---|---|---|
| 15 | V | | | $ | | | $ | $ | 15 |
| 16 | V | | | | | | | | 16 |
| 17 | V | | | | | | | | 17 |
| 18 | V | | | | | | | | 18 |
| 19 | V | | | | | | | | 19 |
| 20 | V | | | | | | | | 20 |
| 21 | V | | | | | | | | 21 |
| 22 | V | | | | | | | | 22 |
| 23 | V | | | | | | | | 23 |
| 24 | V | | | | | | | | 24 |
| 25 | V | | | | | | | | 25 |
| 26 | V | | | | | | | | 26 |
| 27 | V | | | | | | | | 27 |
| 28 | V | | | | | | | | 28 |
| 29 | V | | | | | | | | 29 |
| 30 | V | | | | | | | | 30 |
| 31 | V | | | | | | | | 31 |
| 32 | V | | | | | | | | 32 |
| 33 | V | | | | | | | | 33 |
| 34 | V | | | | | | | | 34 |
| 35 | V | | | | | | | | 35 |
| 36 | V | | | | | | | | 36 |
| 37 | V | | | | | | | | 37 |
| 38 | V | | | | | | | | 38 |
| 39 | Total | | | $ | | | $ | $ * | 39 |

Sum_6C

* Total must agree with the amount recorded on line 34 of Schedule VI. SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

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3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The adjustments entered on this page will automatically transfer to the summary pages.

Print Page 6D

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET. IF THESE ARE NOT FOLLOWED, THE FORMULAS ON THE SUMMARY PAGES WILL NOT FUNCTION PROPERLY.



Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1 Schedule V | | 2 Line | 3 Cost Per General Ledger Item | 4 Amount | 5 Cost to Related Organization Name of Related Organization | 6 Percent of Ownership | 7 Operating Cost of Related Organization | 8 Difference: Adjustments for Related Organization Costs (7 minus 4) | |
|---|---|---|---|---|---|---|---|---|---|
| 15 | V | | | $ | | | $ | $ | 15 |
| 16 | V | | | | | | | | 16 |
| 17 | V | | | | | | | | 17 |
| 18 | V | | | | | | | | 18 |
| 19 | V | | | | | | | | 19 |
| 20 | V | | | | | | | | 20 |
| 21 | V | | | | | | | | 21 |
| 22 | V | | | | | | | | 22 |
| 23 | V | | | | | | | | 23 |
| 24 | V | | | | | | | | 24 |
| 25 | V | | | | | | | | 25 |
| 26 | V | | | | | | | | 26 |
| 27 | V | | | | | | | | 27 |
| 28 | V | | | | | | | | 28 |
| 29 | V | | | | | | | | 29 |
| 30 | V | | | | | | | | 30 |
| 31 | V | | | | | | | | 31 |
| 32 | V | | | | | | | | 32 |
| 33 | V | | | | | | | | 33 |
| 34 | V | | | | | | | | 34 |
| 35 | V | | | | | | | | 35 |
| 36 | V | | | | | | | | 36 |
| 37 | V | | | | | | | | 37 |
| 38 | V | | | | | | | | 38 |
| 39 | Total | | | $ | | | $ | $ * | 39 |

Sum_6D

* Total must agree with the amount recorded on line 34 of Schedule VI. SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

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3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The adjustments entered on this page will automatically transfer to the summary pages.

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

**VII. RELATED PARTIES (continued)**

**C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.**

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

| | 1 | 2 | 3 | 4 | 5 | 6 | | 7 | | 8 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Name | Title | Function | Ownership Interest | Compensation Received From Other Nursing Homes* | Average Hours Per Work Week Devoted to this Facility and % of Total Work Week | | Compensation Included in Costs for this Reporting Period** | | Schedule V. Line & Column Reference | |
| | | | | | | Hours | Percent | Description | Amount | | |
| 1 | Sidney Glenner | President | Administrative | 100.00 % | 122,297 | 13 | 22.00 % | Salary | $ 12,704 | Ln 17, Col 1 | 1 |
| 2 | Barry Ray | Vice President | Administrative | 0.00 % | 91,722 | 9 | 23.00 % | Salary | 9,528 | Ln 17, Col 1 | 2 |
| 3 | David Glenner | Vice President | Administrative | 0.00 % | 67,943 | 9 | 23.00 % | Salary | 7,058 | Ln 17, Col 1 | 3 |
| 4 | | | | | | | | | | | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | | | See Schedule B | | | | | | | | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| 9 | | | | | | | | | | | 9 |
| 10 | | | | | | | | | | | 10 |
| 11 | | | | | | | | | | | 11 |
| 12 | | | | | | | | | | | 12 |
| 13 | | | | | | | | TOTAL | $ 29,290 | | 13 |

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 2/31/2000

## VIII. ALLOCATION OF INDIRECT COSTS

Show Pgs 8A thru 8D | Show Pgs 8E thru 8I | Hide Pgs 8A thru 8I

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Glen Health & Home Management, Inc.
Street Address: 5454 West Fargo
City / State / Zip Code: Skokie, IL 60077
Phone Number: ( 847) 674-5454
Fax Number: ( 847) 674-8311

| | 1 Schedule V Line Reference | 2 Item | 3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet) | 4 Total Units | 5 Number of Subunits Being Allocated Among | 6 Total Indirect Cost Being Allocated | 7 Amount of Salary Cost Contained in Column 6 | 8 Facility Units | 9 Allocation (col.8/col.4)x col.6 | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | $ | $ | | $ | 1 |
| 2 | 5 | Utilities | Patient Days | 419,697 | 5 | 37,338 | | 39,480 | 3,512 | 2 |
| 3 | 6 | Repairs and Maintenance | Patient Days | 419,697 | 5 | 68,287 | | 39,480 | 6,424 | 3 |
| 4 | 19 | Professional Fees | Patient Days | 419,697 | 5 | 141,688 | | 39,480 | 13,328 | 4 |
| 5 | 20 | Licenses, Permits and Inspection | Patient Days | 419,697 | 5 | 8,563 | | 39,480 | 806 | 5 |
| 6 | 21 | Clerical | Patient Days | 419,697 | 5 | 180,270 | | 39,480 | 16,958 | 6 |
| 7 | 22 | Employee Benefits and Payroll | Patient Days | 419,697 | 5 | 264,051 | | 39,480 | 24,839 | 7 |
| 8 | 23 | Training and Education | Patient Days | 419,697 | 5 | 3,079 | | 39,480 | 290 | 8 |
| 9 | 32 | Amortization of Mortgage Cost | Patient Days | 419,697 | 5 | 1,646 | | 39,480 | 155 | 9 |
| 10 | 25 | Auto Expenses | Patient Days | 419,697 | 5 | 9,121 | | 39,480 | 858 | 10 |
| 11 | 26 | Insurance | Patient Days | 419,697 | 5 | 10,420 | | 39,480 | 980 | 11 |
| 12 | 30 | Depreciation | Patient Days | 419,697 | 5 | 146,881 | | 39,480 | 13,817 | 12 |
| 13 | 32 | Interest | Patient Days | 419,697 | 5 | 156,358 | | 39,480 | 14,708 | 13 |
| 14 | 33 | Real Estate Taxes | Patient Days | 419,697 | 5 | 56,094 | | 39,480 | 5,277 | 14 |
| 15 | 35 | Equipment and Vehicle Rental | Patient Days | 419,697 | 5 | 46,437 | | 39,480 | 4,368 | 15 |
| 16 | 24 | Travel | Patient Days | 419,697 | 5 | 7,709 | | 39,480 | 725 | 16 |
| 17 | | | | | | | | | | 17 |
| 18 | | | | | | | | | | 18 |
| 19 | | | | | | | | | | 19 |
| 20 | | | | | | | | | | 20 |
| 21 | | | | | | | | | | 21 |
| 22 | | | | | | | | | | 22 |
| 23 | | | | | | | | | | 23 |
| 24 | | | | | | | | | | 24 |
| 25 | TOTALS | | | | | $ 1,137,942 | $ | | $ 107,045 | 25 |

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

| | 1 | 2 | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Name of Lender | Related** YES | Related** NO | Purpose of Loan | Monthly Payment Required | Date of Note | Amount of Note Original | Amount of Note Balance | Maturity Date | Interest Rate (4 Digits) | Reporting Period Interest Expense | |
| | A. Directly Facility Related | | | | | | | | | | | |
| | Long-Term | | | | | | | | | | | |
| 1 | American National Bank | | X | Mortgage | $27,981.00 | 11/4/1998 | $ 3,000,000 | $ 2,760,665 | 12/31/2012 | .0760 | $ 214,684 | 1 |
| 2 | American National Bank | | X | Amortization of mortgage costs | | | | | | | 3,199 | 2 |
| 3 | | | | | | | Mortgage interest allocated from Management Company: | | | | 14,863 | 3 |
| 4 | | | | | | | | | | | | 4 |
| 5 | | | | | | | | | | | | 5 |
| | Working Capital | | | | | | | | | | | |
| 6 | | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | | 8 |
| 9 | TOTAL Facility Related | | | | $27,981.00 | | $ 3,000,000 | $ 2,760,665 | | | $ 232,746 | 9 |
| | B. Non-Facility Related* | | | | | | | | | | | |
| 10 | | | | | | | | Interest Income Offset: | | | (67,665) | 10 |
| 11 | | | | | | | | Miscellaneous Interest Expense: | | | 68 | 11 |
| 12 | | | | | | | | | | | | 12 |
| 13 | | | | | | | | | | | | 13 |
| 14 | TOTAL Non-Facility Related | | | | | | $ | $ | | | $ (67,597) | 14 |
| 15 | TOTALS (line 9+line14) | | | | | | $ 3,000,000 | $ 2,760,665 | | | $ 165,149 | 15 |

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**

**B. Real Estate Taxes**

| | | | |
|---|---|---|---|
| 1. Real Estate Tax accrual used on 1999 report. | $ | 107,000 | 1 |
| 2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.) | $ | 104,082 | 2 |
| 3. Under or (over) accrual (line 2 minus line 1). | $ | (2,918) | 3 |
| 4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.) | $ | 107,000 | 4 |
| 5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.) | $ | 0 | 5 |
| 6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND $ ____ For 19 ____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.) | $ | 0 | 6 |
| 7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6. | $ | 104,082 | 7 |

Real Estate Tax History:

| Real Estate Tax Bill for Calendar Year: | | |
|---|---|---|
| 1995 | 98,067 | 8 |
| 1996 | 100,480 | 9 |
| 1997 | 102,958 | 10 |
| 1998 | 104,786 | 11 |
| 1999 | 104,082 | 12 |

See Attached Schedule H For Calculation Of 2000 Real Estate Tax Accrual.

| | FOR OHF USE ONLY | | |
|---|---|---|---|
| 13 | FROM R. E. TAX STATEMENT FOR 1999 | $ | 13 |
| 14 | PLUS APPEAL COST FROM LINE 5 | $ | 14 |
| 15 | LESS REFUND FROM LINE 6 | $ | 15 |
| 16 | AMOUNT TO USE FOR RATE CALCULATION | $ | 16 |

**NOTES:**

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**

**This denial must be no more than four years old at the time the cost report is filed.**

**SEE ACCOUNTANTS' COMPILATION REPORT**

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,220 B. General Construction Type: Exterior Brick Frame Concrete and Steel Number of Stories Three

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

## XI. OWNERSHIP COSTS:

A. Land.

| | 1 Use | 2 Square Feet | 3 Year Acquired | 4 Cost | |
|---|---|---|---|---|---|
| 1 | Resident Care | 32,580 | 1971 | $ 40,000 | 1 |
| 2 | Allocated from Management Company: | | | 8,960 | 2 |
| 3 | TOTALS | 32,580 | | $ 48,960 | 3 |

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

IF AN ERROR OCCURS IN LINE 35, COLUMN 4, PLEASE REMOVE THE TEXT FROM COLUMN 2 OR 3.

Show Pgs 12A & 12B | Show Pgs 12C and 12D | Hide Pgs 12A thru 12D

STATE OF ILLINOIS



Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

| | 1 Beds* | FOR OHF USE ONLY | 2 Year Acquired | 3 Year Constructed | 4 Cost | 5 Current Book Depreciation | 6 Life in Years | 7 Straight Line Depreciation | 8 Adjustments | 9 Accumulated Depreciation | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 117 | | 1971 | | $ 1,178,900 | $ | 30 | $ 39,297 | $ 39,297 | $ 1,146,159 | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | Mgt Comp: | | | | 190,514 | | | 4,465 | 4,465 | | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| | PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3 | | | | | | | | | | |
| 9 | Communication system | | | 1975 | 8,549 | | 8 | | | 8,549 | 9 |
| 10 | Fire door and wiring | | | 1976 | 10,293 | | 20 | | | 10,293 | 10 |
| 11 | Sprinkler system and electrical wiring | | | 1977 | 1,055 | | 10 | | | 1,055 | 11 |
| 12 | Roof project | | | 1979 | 8,360 | | 10 | | | 8,360 | 12 |
| 13 | Sprinkler system | | | 1980 | 48,000 | | 20 | | | 48,000 | 13 |
| 14 | Water heater | | | 1980 | 886 | | 10 | | | 886 | 14 |
| 15 | Cabinets and countertops | | | 1981 | 5,386 | | 10 | | | 5,386 | 15 |
| 16 | Circuit breakers | | | 1983 | 5,209 | | 10 | | | 5,209 | 16 |
| 17 | Building Improvements | | | 1984 | 18,074 | | 10 | | | 18,074 | 17 |
| 18 | Building Improvements | | | 1985 | 19,017 | | 10 | | | 19,017 | 18 |
| 19 | Building Improvements | | | 1986 | 18,152 | | 10 | | | 18,152 | 19 |
| 20 | Building Improvements | | | 1987 | 17,392 | | 10 | | | 17,392 | 20 |
| 21 | Building Improvements | | | 1988 | 18,417 | | 10 | | | 18,417 | 21 |
| 22 | Building Improvements | | | 1990 | 11,795 | | 10 | 588 | 588 | 11,795 | 22 |
| 23 | Building Improvements | | | 1990 | 4,243 | 142 | 10 | 142 | | 4,243 | 23 |
| 24 | Building Improvements | | | 1991 | 19,999 | | 10 | 2,000 | 2,000 | 19,332 | 24 |
| 25 | Building Improvements | | | 1992 | 18,921 | 1,892 | 10 | 1,892 | | 16,398 | 25 |
| 26 | Building Improvements | | | 1993 | 53,703 | | 10 | 3,230 | 3,230 | 40,275 | 26 |
| 27 | Building Improvements | | | 1994 | 10,073 | | 10 | 1,007 | 1,007 | 6,546 | 27 |
| 28 | Building Improvements | | | 1995 | 48,617 | 4,862 | 10 | 1,862 | (3,000) | 27,549 | 28 |
| 29 | Wall fittings | | | 1997 | 1,828 | 183 | 10 | 183 | | 671 | 29 |
| 30 | Concrete ramp | | | 1997 | 1,480 | 148 | 10 | 148 | | 543 | 30 |
| 31 | Building Improvements | | | 1995 | 37,112 | | 10 | 3,711 | 3,711 | 17,319 | 31 |
| 32 | Sprinkler system | | | 1996 | 3,000 | | 10 | 300 | 300 | 1,100 | 32 |
| 33 | Nurses call system | | | 1996 | 3,641 | | 10 | 364 | 364 | 1,335 | 33 |
| 34 | | | | | | | | | | | 34 |
| 35 | | | | | | | | | | | 35 |
| 36 | PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3 | | | | $ #VALUE! | $ 7,227 | | $ 59,189 | $ 51,962 | $ 1,472,055 | 36 |

*Total beds on this schedule must agree with page 2.

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Print Preview

IF AN ERROR OCCURS IN LINE 35, COLUMN 4, PLEASE REMOVE THE TEXT FROM COLUMN 2 OR 3.

Print Page 12A

STATE OF ILLINOIS



Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

| | 1 Beds* | FOR OHF USE ONLY | 2 Year Acquired | 3 Year Constructed | 4 Cost | 5 Current Book Depreciation | 6 Life in Years | 7 Straight Line Depreciation | 8 Adjustments | 9 Accumulated Depreciation | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | | | | | $ | $ | | $ | $ | $ | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| | PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3 | | | | | | | | | | |
| 9 | Door holders | | | 1997 | 1,334 | 134 | 10 | 134 | | 490 | 9 |
| 10 | Install circuits and outlets | | | 1997 | 2,500 | 250 | 10 | 250 | | 917 | 10 |
| 11 | Fencing | | | 1997 | 2,560 | 256 | 10 | 256 | | 939 | 11 |
| 12 | New brick chimney | | | 1997 | 11,743 | 1,174 | 10 | 1,174 | | 4,306 | 12 |
| 13 | Install new sprinkler system | | | 1997 | 2,685 | 269 | 10 | 269 | | 986 | 13 |
| 14 | Install alarm system | | | 1997 | 2,082 | 208 | 10 | 208 | | 763 | 14 |
| 15 | Brick replacement-chimney | | | 1998 | 5,330 | 533 | 10 | 533 | | 1,421 | 15 |
| 16 | Access control system with back-up power supply | | | 1998 | 1,318 | 132 | 10 | 132 | | 351 | 16 |
| 17 | High pressure sodium fixtures | | | 1998 | 1,900 | 190 | 10 | 190 | | 507 | 17 |
| 18 | Install door alarm on all three floors | | | 1998 | 6,515 | 651 | 10 | 651 | | 1,086 | 18 |
| 19 | Sprinkler system for all three floors | | | 1999 | 9,167 | 917 | 10 | 917 | | 1,528 | 19 |
| 20 | Fire dampers installation | | | 1999 | 3,220 | 322 | 10 | 322 | | 537 | 20 |
| 21 | Fire alarm equipment | | | 1999 | 8,000 | 800 | 10 | 800 | | 1,333 | 21 |
| 22 | Fire alarm equipment | | | 1999 | 12,000 | 1,200 | 10 | 1,200 | | 2,000 | 22 |
| 23 | Concrete | | | 1998 | 1,755 | 176 | 10 | 176 | | 292 | 23 |
| 24 | Install gate | | | 1999 | 1,600 | 160 | 10 | 160 | | 267 | 24 |
| 25 | Fireproofing | | | 1999 | 2,250 | 225 | 10 | 225 | | 375 | 25 |
| 26 | Relocate and rewire nurses call station | | | 1999 | 2,500 | 250 | 10 | 250 | | 417 | 26 |
| 27 | Fire dampers installation | | | 1999 | 2,062 | 206 | 10 | 206 | | 344 | 27 |
| 28 | Relocate boxes to 8' | | | 1999 | 1,000 | 100 | 10 | 100 | | 167 | 28 |
| 29 | Fire dampers installation | | | 1999 | 800 | 80 | 10 | 80 | | 133 | 29 |
| 30 | Installation of exhaust pipe for the laundry room | | | 1998 | 1,300 | 130 | 10 | 130 | | 217 | 30 |
| 31 | Extend iron railings | | | 1998 | 1,250 | 125 | 10 | 125 | | 208 | 31 |
| 32 | Relocate & rewire nurses call station | | | 1999 | 8,800 | 880 | 10 | 880 | | 1,467 | 32 |
| 33 | Sprinkler system for all 3 floors | | | 1999 | 9,000 | 900 | 10 | 900 | | 1,500 | 33 |
| 34 | Sprinkler system for all 3 floors | | | 1999 | 9,333 | 933 | 10 | 933 | | 1,556 | 34 |
| 35 | | | | | | | | | | | 35 |
| 36 | PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3 | | | | $ #VALUE! | $ 11,201 | | $ 11,201 | $ | $ 24,107 | 36 |

*Total beds on this schedule must agree with page 2.

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Print Preview

IF AN ERROR OCCURS IN LINE 35, COLUMN 4, PLEASE REMOVE THE TEXT FROM COLUMN 2 OR 3.

Print Page 12B

STATE OF ILLINOIS



Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

| | 1 Beds* | FOR OHF USE ONLY | 2 Year Acquired | 3 Year Constructed | 4 Cost | 5 Current Book Depreciation | 6 Life in Years | 7 Straight Line Depreciation | 8 Adjustments | 9 Accumulated Depreciation | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | | | | | $ | $ | | $ | $ | $ | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| | PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3 | | | | | | | | | | |
| 9 | Install flow switch | | | 2000 | 2,300 | 115 | 10 | 115 | | 115 | 9 |
| 10 | Handrails, bumper guards, corner guards & accent rails | | | 2000 | 4,655 | 233 | 10 | 233 | | 233 | 10 |
| 11 | Acoustical ceilings, grid system, lamps & exit signs | | | 2000 | 29,826 | 1,491 | 10 | 1,491 | | 1,491 | 11 |
| 12 | Handrails, bumper guards, corner guards & accent rails | | | 2000 | 20,387 | 1,019 | 10 | 1,019 | | 1,019 | 12 |
| 13 | Fire alarm system | | | 2000 | 48,484 | 2,424 | 10 | 2,424 | | 2,424 | 13 |
| 14 | Vinyl tile installation, floor patches & stripwood | | | 2000 | 6,928 | 346 | 10 | 346 | | 346 | 14 |
| 15 | Install handrails, bumpers, chairrails & corner guards | | | 2000 | 2,600 | 130 | 10 | 130 | | 130 | 15 |
| 16 | Floor tiles, floor patches, cove base installation | | | 2000 | 6,319 | 793 | 10 | 793 | | 793 | 16 |
| 17 | Carpeting, vinyl tiles & cove base installation | | | 2000 | 11,028 | 551 | 10 | 551 | | 551 | 17 |
| 18 | Bernardsville border | | | 2000 | 1,575 | 79 | 10 | 79 | | 79 | 18 |
| 19 | Install ground clamps, remove water meter, install phone wires | | | 2000 | 1,669 | 83 | 10 | 83 | | 83 | 19 |
| 20 | Emerson wall fit | | | 2000 | 1,988 | 99 | 10 | 99 | | 99 | 20 |
| 21 | Inspect & install air-conditioner power in 3 rooms | | | 2000 | 1,810 | 91 | 10 | 91 | | 91 | 21 |
| 22 | Concrete & piping work | | | 2000 | 2,550 | 128 | 10 | 128 | | 128 | 22 |
| 23 | Nurses station | | | 2000 | 11,070 | 554 | 10 | 554 | | 554 | 23 |
| 24 | Furnish & install new steel door | | | 2000 | 1,875 | 94 | 10 | 94 | | 94 | 24 |
| 25 | Install shower valve units and faucets | | | 2000 | 2,904 | 145 | 10 | 145 | | 145 | 25 |
| 26 | Furnish & install doors | | | 2000 | 22,723 | 1,136 | 10 | 1,136 | | 1,136 | 26 |
| 27 | Elevator project | | | 2000 | 1,600 | 80 | 10 | 80 | | 80 | 27 |
| 28 | Asphalt paving in parking lot, new catch basin | | | 2000 | 57,945 | 2,897 | 10 | 2,897 | | 2,897 | 28 |
| 29 | Advantage Mechanical project | | | 2000 | 6,500 | 325 | 10 | 325 | | 325 | 29 |
| 30 | | | | | | | | | | | 30 |
| 31 | | | | | | | | | | | 31 |
| 32 | Allocated from Management Company-See Attached Detail Schedule: | | | | 448 | | | | | | 32 |
| 33 | | | | | | | | | | | 33 |
| 34 | | | | | | | | | | | 34 |
| 35 | | | | | | | | | | | 35 |
| 36 | PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3 | | | | $ #VALUE! | $ 12,813 | | $ 12,813 | $ | $ 12,813 | 36 |

*Total beds on this schedule must agree with page 2.

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

| | Category of Equipment | 1 Cost | Current Book Depreciation 2 | Straight Line Depreciation 3 | 4 Adjustments | Component Life 5 | Accumulated Depreciation 6 | |
|---|---|---|---|---|---|---|---|---|
| 37 | Purchased in Prior Years | $ 203,980 | $ 15,182 | $ 15,182 | $ | 5, 10 years | $ 107,016 | 37 |
| 38 | Current Year Purchases | 116,479 | 5,823 | 5,823 | | 10 years | 5,823 | 38 |
| 39 | Fully Depreciated Assets | 278,369 | 1,690 | 1,690 | | 5,7,8,10 yrs | 278,369 | 39 |
| 40 | Allocated from Mgt Comp: | 68,100 | | 6,663 | 6,663 | | 24,630 | 40 |
| 41 | TOTALS | $ 666,928 | $ 22,695 | $ 29,358 | $ 6,663 | | $ 415,838 | 41 |

D. Vehicle Depreciation (See instructions.)*

| | 1 Use | Model, Make and Year 2 | Year Acquired 3 | 4 Cost | Current Book Depreciation 5 | Straight Line Depreciation 6 | 7 Adjustments | Life in Years 8 | Accumulated Depreciation 9 | |
|---|---|---|---|---|---|---|---|---|---|---|
| 42 | Patient Care | 1989 Pontiac | 1989 | $ 12,418 | $ 0 | $ 0 | $ | 3 years | $ 12,418 | 42 |
| 43 | Patient Care | 1993 Plymouth Van | 1993 | 23,600 | 0 | 0 | | 3 years | 23,600 | 43 |
| 44 | | | | | | | | | | 44 |
| 45 | Allocated from Management Company: | | | 5,998 | | 1,261 | 1,261 | 3 years | 4,687 | 45 |
| 46 | TOTALS | | | $ 42,016 | $ | $ 1,261 | $ 1,261 | | $ 40,705 | 46 |

E. Summary of Care-Related Assets

| | | 1 Reference | 2 Amount | |
|---|---|---|---|---|
| 47 | Total Historical Cost | (line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4) | $ #VALUE! | 47 |
| 48 | Current Book Depreciation | (line 36,col.5 + line 41,col.2 + line 46,col.5) | $ 53,936 | 48 |
| 49 | Straight Line Depreciation | (line 36,col.7 + line 41,col.3 + line 46,col.6) | $ 113,822 | 49 ** |
| 50 | Adjustments | (line 36,col.8 + line 41,col.4 + line 46,col.7) | $ 59,886 | 50 |
| 51 | Accumulated Depreciation | (line 36,col.9 + line 41,col.6 + line 46,col.9) | $ 1,965,518 | 51 |

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

| | 1 Description & Year Acquired | 2 Cost | Current Book Depreciation 3 | Accumulated Depreciation 4 | |
|---|---|---|---|---|---|
| 52 | | $ | $ | $ | 52 |
| 53 | | | | | 53 |
| 54 | | | | | 54 |
| 55 | | | | | 55 |
| 56 | | | | | 56 |
| 57 | TOTALS | $ | $ | $ | 57 |

G. Construction-in-Progress

| | Description | Cost | |
|---|---|---|---|
| 58 | | $ | 58 |
| 59 | | | 59 |
| 60 | | | 60 |
| 61 | | $ | 61 |

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

## XII. RENTAL COSTS

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

| | | 1 Year Constructed | 2 Number of Beds | 3 Date of Lease | 4 Rental Amount | 5 Total Years of Lease | 6 Total Years Renewal Option* | |
|---|---|---|---|---|---|---|---|---|
| 3 | Original Building: | | | | $ | | | 3 |
| 4 | Additions | | | | | | | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | TOTAL | | | | $ ** | | | 7 |

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

| | Fiscal Year Ending | Annual Rent |
|---|---|---|
| 12. | /2001 | $ |
| 13. | /2002 | $ |
| 14. | /2003 | $ |

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? ☒ YES ☐ NO

16. Rental Amount for movable equipment: $ 5,760 Description: Copier $3,600, Ice-maker $1,246, Mgt Company $914
(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

| | 1 Use | 2 Model Year and Make | 3 Monthly Lease Payment | 4 Rental Expense for this Period | |
|---|---|---|---|---|---|
| 17 | Administrative | 1998 Toyota | $ 380.00 | $ 4,557 | 17 |
| 18 | | | | | 18 |
| 19 | Allocated from Management Company: | | | 3,454 | 19 |
| 20 | | | | | 20 |
| 21 | TOTAL | | $ 380.00 | $ 8,011 | 21 |

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

## XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

* It is the policy of this facility to hire only certified nurses aides.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE

B. EXPENSES

ALLOCATION OF COSTS (d)

| | | 1 | 2 | 3 | 4 |
|---|---|---|---|---|---|
| | | Facility | | | |
| | | Drop-outs | Completed | Contract | Total |
| 1 | Community College Tuition | $ | $ | $ | $ |
| 2 | Books and Supplies | | | | |
| 3 | Classroom Wages (a) | | | | |
| 4 | Clinical Wages (b) | | | | |
| 5 | In-House Trainer Wages (c) | | | | |
| 6 | Transportation | | | | |
| 7 | Contractual Payments | | | | |
| 8 | Nurse Aide Competency Tests | | | | |
| 9 | TOTALS | $ | $ | $ | $ |
| 10 | SUM OF line 9, col. 1 and 2 (e) | $ | | | |

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

| | |
|---|---|
| COMPLETED | |
| 1. From this facility | |
| 2. From other facilities (f) | |
| DROP-OUTS | |
| 1. From this facility | |
| 2. From other facilities (f) | |
| TOTAL TRAINED | |

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Service | Schedule V Line & Column Reference | Staff Units of Service | Staff Cost | Outside Practitioner (other than consultant) Units | Outside Practitioner (other than consultant) Cost | Supplies (Actual or) Allocated) | Total Units (Column 2 + 4) | Total Cost (Col. 3 + 5 + 6) | |
| 1 | Licensed Occupational Therapist | Ln10a,Col 2&3 | hrs | $ | 614 | $ 25,162 | $ 40 | 614 | $ 25,202 | 1 |
| 2 | Licensed Speech and Language Development Therapist | Ln 10a,Col 3 | hrs | | 56 | 2,283 | | 56 | 2,283 | 2 |
| 3 | Licensed Recreational Therapist | | hrs | | | | | | | 3 |
| 4 | Licensed Physical Therapist | Ln10a,Col 3 | hrs | | 912 | 41,952 | | 912 | 41,952 | 4 |
| 5 | Physician Care | Ln 39, Col 3 | visits | | | 75 | | | 75 | 5 |
| 6 | Dental Care | | visits | | | | | | | 6 |
| 7 | Work Related Program | | hrs | | | | | | | 7 |
| 8 | Habilitation | | hrs | | | | | | | 8 |
| 9 | Pharmacy | Ln 39, Col 2 | # of prescrpts | | | | 71,836 | | 71,836 | 9 |
| 10 | Psychological Services (Evaluation and Diagnosis/ Behavior Modification) | | hrs | | | | | | | 10 |
| 11 | Academic Education | | hrs | | | | | | | 11 |
| 12 | Exceptional Care Program | Ln 39, Col 5 | | | | | 30,046 | | 30,046 | 12 |
| 13 | Other (specify): Respiratory Therapy | Ln 39, Col 3<br>Ln 10a, Col 3 | | | | 4,472<br>730 | | | 4,355<br>730 | 13 |
| 14 | TOTAL | | | $ | 1,581 | $ 74,674 | $ 101,922 | 1,581 | $ 176,479 | 14 |

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2000 (last day of reporting year)

This report must be completed even if financial statements are attached.

| | | 1 Operating | 2 After Consolidation* | |
|---|---|---|---|---|
| | **A. Current Assets** | | | |
| 1 | Cash on Hand and in Banks | $ 1,330,626 | $ 1,874,617 | 1 |
| 2 | Cash-Patient Deposits | | | 2 |
| 3 | Accounts & Short-Term Notes Receivable-Patients (less allowance 42,000 ) | 836,842 | 836,842 | 3 |
| 4 | Supply Inventory (priced at ) | | | 4 |
| 5 | Short-Term Investments | | | 5 |
| 6 | Prepaid Insurance | 41,586 | 41,586 | 6 |
| 7 | Other Prepaid Expenses | 8,159 | 8,159 | 7 |
| 8 | Accounts Receivable (owners or related parties) | | 347,163 | 8 |
| 9 | Other(specify): Deposits | 25,938 | 25,938 | 9 |
| 10 | **TOTAL Current Assets (sum of lines 1 thru 9)** | $ 2,243,151 | $ 3,134,305 | 10 |
| | **B. Long-Term Assets** | | | |
| 11 | Long-Term Notes Receivable | | | 11 |
| 12 | Long-Term Investments | | | 12 |
| 13 | Land | | 48,960 | 13 |
| 14 | Buildings, at Historical Cost | | 1,369,414 | 14 |
| 15 | Leasehold Improvements, at Historical Cost | 497,670 | 752,390 | 15 |
| 16 | Equipment, at Historical Cost | 577,839 | 708,944 | 16 |
| 17 | Accumulated Depreciation (book methods) | (505,606) | (1,965,518) | 17 |
| 18 | Deferred Charges | | 28,573 | 18 |
| 19 | Organization & Pre-Operating Costs | | | 19 |
| 20 | Accumulated Amortization - Organization & Pre-Operating Costs | | | 20 |
| 21 | Restricted Funds | | | 21 |
| 22 | Other Long-Term Assets (specify): | | | 22 |
| 23 | Other(specify): Mortgage Costs (Net) | | 41,164 | 23 |
| 24 | **TOTAL Long-Term Assets (sum of lines 11 thru 23)** | $ 569,903 | $ 983,927 | 24 |
| 25 | **TOTAL ASSETS (sum of lines 10 and 24)** | $ 2,813,054 | $ 4,118,232 | 25 |

| | | 1 Operating | 2 After Consolidation* | |
|---|---|---|---|---|
| | **C. Current Liabilities** | | | |
| 26 | Accounts Payable | $ 109,811 | $ 109,811 | 26 |
| 27 | Officer's Accounts Payable | | | 27 |
| 28 | Accounts Payable-Patient Deposits | 56,007 | 56,007 | 28 |
| 29 | Short-Term Notes Payable | | | 29 |
| 30 | Accrued Salaries Payable | 107,469 | 114,120 | 30 |
| 31 | Accrued Taxes Payable (excluding real estate taxes) | 2,269 | 2,269 | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B) | | 107,000 | 32 |
| 33 | Accrued Interest Payable | | 17,829 | 33 |
| 34 | Deferred Compensation | | | 34 |
| 35 | Federal and State Income Taxes | | | 35 |
| | **Other Current Liabilities(specify):** | | | |
| 36 | See Attached Schedule E: | 773,106 | 773,106 | 36 |
| 37 | | | | 37 |
| 38 | **TOTAL Current Liabilities (sum of lines 26 thru 37)** | $ 1,048,662 | $ 1,180,142 | 38 |
| | **D. Long-Term Liabilities** | | | |
| 39 | Long-Term Notes Payable | | | 39 |
| 40 | Mortgage Payable | | 2,760,665 | 40 |
| 41 | Bonds Payable | | | 41 |
| 42 | Deferred Compensation | | | 42 |
| | **Other Long-Term Liabilities(specify):** | | | |
| 43 | | | | 43 |
| 44 | | | | 44 |
| 45 | **TOTAL Long-Term Liabilities (sum of lines 39 thru 44)** | $ | $ 2,760,665 | 45 |
| 46 | **TOTAL LIABILITIES (sum of lines 38 and 45)** | $ 1,048,662 | $ 3,940,807 | 46 |
| 47 | **TOTAL EQUITY(page 18, line 24)** | $ 1,764,392 | $ 177,425 | 47 |
| 48 | **TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)** | $ 2,813,054 | $ 4,118,232 | 48 |

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

## XVI. STATEMENT OF CHANGES IN EQUITY

| | | 1<br>Total | |
|---|---|---|---|
| 1 | **Balance at Beginning of Year, as Previously Reported** | $ 990,197 | 1 |
| 2 | Restatements (describe): | | 2 |
| 3 | **Prior Year Adjustments:** | 244,978 | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | **Balance at Beginning of Year, as Restated (sum of lines 1-5)** | $ 1,235,175 | 6 |
| | **A. Additions (deductions):** | | |
| 7 | NET Income (Loss) (from page 19, line 43) | 649,217 | 7 |
| 8 | Aquisitions of Pooled Companies | | 8 |
| 9 | Proceeds from Sale of Stock | | 9 |
| 10 | Stock Options Exercised | | 10 |
| 11 | Contributions and Grants | | 11 |
| 12 | Expenditures for Specific Purposes | | 12 |
| 13 | Dividends Paid or Other Distributions to Owners | (120,000) | 13 |
| 14 | Donated Property, Plant, and Equipment | | 14 |
| 15 | Other (describe) | | 15 |
| 16 | Other (describe) | | 16 |
| 17 | **TOTAL Additions (deductions) (sum of lines 7-16)** | $ 529,217 | 17 |
| | **B. Transfers (Itemize):** | | |
| 18 | | | 18 |
| 19 | | | 19 |
| 20 | | | 20 |
| 21 | | | 21 |
| 22 | | | 22 |
| 23 | **TOTAL Transfers (sum of lines 18-22)** | $ | 23 |
| 24 | **BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)** | $ 1,764,392 | 24 * |

* Operating Entity Only

*** This must agree with page 17, line 47.**

**SEE ACCOUNTANTS' COMPILATION REPORT**

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

| | Revenue | 1 Amount | |
|---|---|---|---|
| | **A. Inpatient Care** | | |
| 1 | Gross Revenue -- All Levels of Care | $ 4,678,893 | 1 |
| 2 | Discounts and Allowances for all Levels | (483,176) | 2 |
| 3 | **SUBTOTAL Inpatient Care (line 1 minus line 2)** | $ 4,195,717 | 3 |
| | **B. Ancillary Revenue** | | |
| 4 | Day Care | | 4 |
| 5 | Other Care for Outpatients | | 5 |
| 6 | Therapy | 183,092 | 6 |
| 7 | Oxygen | 62,820 | 7 |
| 8 | **SUBTOTAL Ancillary Revenue (lines 4 thru 7)** | $ 245,912 | 8 |
| | **C. Other Operating Revenue** | | |
| 9 | Payments for Education | | 9 |
| 10 | Other Government Grants | | 10 |
| 11 | Nurses Aide Training Reimbursements | | 11 |
| 12 | Gift and Coffee Shop | | 12 |
| 13 | Barber and Beauty Care | | 13 |
| 14 | Non-Patient Meals | | 14 |
| 15 | Telephone, Television and Radio | | 15 |
| 16 | Rental of Facility Space | | 16 |
| 17 | Sale of Drugs | 88,353 | 17 |
| 18 | Sale of Supplies to Non-Patients | | 18 |
| 19 | Laboratory | 33,516 | 19 |
| 20 | Radiology and X-Ray | 1,190 | 20 |
| 21 | Other Medical Services | 185,627 | 21 |
| 22 | Laundry | | 22 |
| 23 | **SUBTOTAL Other Operating Revenue (lines 9 thru 22)** | $ 308,686 | 23 |
| | **D. Non-Operating Revenue** | | |
| 24 | Contributions | | 24 |
| 25 | Interest and Other Investment Income*** | 49,661 | 25 |
| 26 | **SUBTOTAL Non-Operating Revenue (lines 24 and 25)** | $ 49,661 | 26 |
| | **E. Other Revenue (specify):**** | | |
| 27 | Settlement Income (Insurance, Legal, Etc.) | | 27 |
| 28 | Public Aid Bedhold | 48,079 | 28 |
| 28a | Miscellaneous Income | 7,985 | 28a |
| 29 | **SUBTOTAL Other Revenue (lines 27, 28 and 28a)** | $ 56,064 | 29 |
| 30 | **TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)** | $ 4,856,040 | 30 |

| | Expenses | 2 Amount | |
|---|---|---|---|
| | **A. Operating Expenses** | | |
| 31 | General Services | $ 805,317 | 31 |
| 32 | Health Care | 1,613,085 | 32 |
| 33 | General Administration | 884,579 | 33 |
| | **B. Capital Expense** | | |
| 34 | Ownership | 784,810 | 34 |
| | **C. Ancillary Expense** | | |
| 35 | Special Cost Centers | 54,976 | 35 |
| 36 | Provider Participation Fee | 64,056 | 36 |
| | **D. Other Expenses (specify):** | | |
| 37 | | | 37 |
| 38 | | | 38 |
| 39 | | | 39 |
| 40 | **TOTAL EXPENSES (sum of lines 31 thru 39)*** | $ 4,206,823 | 40 |
| 41 | **Income before Income Taxes (line 30 minus line 40)**** | 649,217 | 41 |
| 42 | **Income Taxes** | 0 | 42 |
| 43 | **NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)** | $ 649,217 | 43 |

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

| | | 1 # of Hrs. Actually Worked | 2** # of Hrs. Paid and Accrued | 3 Reporting Period Total Salaries, Wages | 4 Average Hourly Wage | |
|---|---|---|---|---|---|---|
| 1 | Director of Nursing | 2,702 | 2,908 | $ 76,135 | $ 26.18 | 1 |
| 2 | Assistant Director of Nursing | 1,691 | 1,820 | 40,855 | 22.45 | 2 |
| 3 | Registered Nurses | 18,287 | 19,751 | 375,643 | 19.02 | 3 |
| 4 | Licensed Practical Nurses | 11,841 | 12,600 | 186,972 | 14.84 | 4 |
| 5 | Nurse Aides & Orderlies | 59,745 | 64,149 | 500,946 | 7.81 | 5 |
| 6 | Nurse Aide Trainees | | | | | 6 |
| 7 | Licensed Therapist | | | | | 7 |
| 8 | Rehab/Therapy Aides | | | | | 8 |
| 9 | Activity Director | | | | | 9 |
| 10 | Activity Assistants | 8,458 | 9,041 | 65,986 | 7.30 | 10 |
| 11 | Social Service Workers | 1,936 | 2,027 | 22,211 | 10.96 | 11 |
| 12 | Dietician | | | | | 12 |
| 13 | Food Service Supervisor | | | | | 13 |
| 14 | Head Cook | 2,082 | 2,404 | 20,631 | 8.58 | 14 |
| 15 | Cook Helpers/Assistants | 17,080 | 18,455 | 135,614 | 7.35 | 15 |
| 16 | Dishwashers | | | | | 16 |
| 17 | Maintenance Workers | 4,803 | 5,174 | 45,943 | 8.88 | 17 |
| 18 | Housekeepers | 8,454 | 9,377 | 71,538 | 7.63 | 18 |
| 19 | Laundry | 5,159 | 5,883 | 42,234 | 7.18 | 19 |
| 20 | Administrator | 1,966 | 2,131 | 67,325 | 31.59 | 20 |
| 21 | Assistant Administrator | 1,926 | 2,179 | 30,055 | 13.79 | 21 |
| 22 | Other Administrative | 1,612 | 1,612 | 29,290 | 18.17 | 22 |
| 23 | Office Manager | | | | | 23 |
| 24 | Clerical | 7,722 | 8,754 | 155,372 | 17.75 | 24 |
| 25 | Vocational Instruction | | | | | 25 |
| 26 | Academic Instruction | | | | | 26 |
| 27 | Medical Director | | | | | 27 |
| 28 | Qualified MR Prof. (QMRP) | | | | | 28 |
| 29 | Resident Services Coordinator | | | | | 29 |
| 30 | Habilitation Aides (DD Homes) | | | | | 30 |
| 31 | Medical Records | 2,075 | 2,321 | 30,669 | 13.21 | 31 |
| 32 | Other Health Care(specify) | | | | | 32 |
| 33 | Other(specify) Ward Clerk | 3,160 | 3,391 | 49,928 | 14.72 | 33 |
| 34 | TOTAL (lines 1 - 33) | 160,699 | 173,977 | $ 1,947,347 * | $ 11.19 | 34 |

* This total must agree with page 4, column 1, line 45. ** See instructions.

## B. CONSULTANT SERVICES

| | | 1 Number of Hrs. Paid & Accrued | 2 Total Consultant Cost for Reporting Period | 3 Schedule V Line & Column Reference | |
|---|---|---|---|---|---|
| 35 | Dietary Consultant | Monthly | $ 10,620 | Ln 1,Col 3 | 35 |
| 36 | Medical Director | Monthly | 8,950 | Ln 9,Col 3 | 36 |
| 37 | Medical Records Consultant | | | | 37 |
| 38 | Nurse Consultant | | | | 38 |
| 39 | Pharmacist Consultant | Monthly | 1,200 | Ln 10,Col 3 | 39 |
| 40 | Physical Therapy Consultant | | | | 40 |
| 41 | Occupational Therapy Consultant | | | | 41 |
| 42 | Respiratory Therapy Consultant | | | | 42 |
| 43 | Speech Therapy Consultant | | | | 43 |
| 44 | Activity Consultant | 41 | 1,792 | Ln 11,Col 3 | 44 |
| 45 | Social Service Consultant | 40 | 1,896 | Ln 12,Col 3 | 45 |
| 46 | Other(specify) | | | | 46 |
| 47 | Religious Consultant | Monthly | 480 | Ln 15,Col 3 | 47 |
| 48 | Medical Librarian | 16 | 880 | Ln 10,Col 3 | 48 |
| 49 | TOTAL (lines 35 - 48) | 97 | $ 25,818 | | 49 |

## C. CONTRACT NURSES

| | | 1 Number of Hrs. Paid & Accrued | 2 Total Contract Wages | 3 Schedule V Line & Column Reference | |
|---|---|---|---|---|---|
| 50 | Registered Nurses | | $ | | 50 |
| 51 | Licensed Practical Nurses | | | | 51 |
| 52 | Nurse Aides | | | | 52 |
| 53 | TOTAL (lines 50 - 52) | | $ | | 53 |

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

## XIX. SUPPORT SCHEDULES

### A. Administrative Salaries

| Name | Function | Ownership % | Amount |
|---|---|---|---|
| Sidney Glenner | Administrative | | $ 12,704 |
| Barry Ray | Administrative | 0.00% | 9,528 |
| David Glenner | Administrative | 0.00% | 7,058 |
| Steven Schayer | Administrator | 0.00% | 67,325 |
| Vicki Toledo | Asst. Administrator | 0.00% | 30,055 |
| | | | |
| | | | |
| TOTAL (agree to Schedule V, line 17, col. 1) | | | |
| (List each licensed administrator separately.) | | | $ 126,670 |

### B. Administrative - Other

| Description | Amount |
|---|---|
| Management Fees (eliminated in Column 7) | $ 123,059 |
| | |
| | |
| | |
| TOTAL (agree to Schedule V, line 17, col. 3) | $ 123,059 |
| (Attach a copy of any management service agreement) | |

### C. Professional Services

| Vendor/Payee | Type | Amount |
|---|---|---|
| Health Data Systems | Computers | $ 3,080 |
| Sachnoff & Weaver | Legal | 5,882 |
| American Express Tax Services | Accounting | 12,000 |
| Personnel Planners | Unemployment Consulting | 995 |
| Pro Tech Systems | Maintenance Consulting | 2,246 |
| Howard S. Chez & Associates | Engineering Consulting | 10,613 |
| Moshe Calamaro & Associates | Structural Engineering | 900 |
| Cox, Ltd. | Fire Safety Evaluation | 2,635 |
| Frost, Ruttenberg & Rothblatt | Accounting | 2,289 |
| The Weiss Group | 401 K Consulting | 1,080 |
| Commitment Consulting | A/R Collections | 4,104 |
| | | |
| TOTAL (agree to Schedule V, line 19, column 3) | | |
| (If total legal fees exceed $2500 attach copy of invoices.) | | $ 45,824 |

### D. Employee Benefits and Payroll Taxes

| Description | Amount |
|---|---|
| Workers' Compensation Insurance | $ 24,127 |
| Unemployment Compensation Insurance | 12,544 |
| FICA Taxes | 134,900 |
| Employee Health Insurance | 28,844 |
| Employee Meals | 10,884 |
| Illinois Municipal Retirement Fund (IMRF)* | |
| Chicago Head Tax | 4,316 |
| Union Health and Welfare | 30,741 |
| Union Pension Fund | 14,107 |
| Profit Sharing, 401K Match | 23,653 |
| Employee Appreciation, Gifts | 1,774 |
| Employee Vaccinations | 1,198 |
| Allocated from Management Company: | 24,839 |
| TOTAL (agree to Schedule V, line 22, col.8) | $ 311,927 |

### E. Schedule of Non-Cash Compensation Paid to Owners or Employees

| Description | Line # | Amount |
|---|---|---|
| | | $ |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| TOTAL | | $ |

### F. Dues, Fees, Subscriptions and Promotions

| Description | Amount |
|---|---|
| IDPH License Fee | $ |
| Advertising: Employee Recruitment | 3,879 |
| Health Care Worker Background Check | |
| (Indicate # of checks performed 19 ) | 133 |
| Illinois Council on Long Term Care Dues | 3,203 |
| JCAH Accreditation Survey Fee | 6,537 |
| City of Chicago Business License | 1,000 |
| AHCA Link Network Subscription | 1,650 |
| Miscellaneous Dues, Fees & Subscriptions | 922 |
| Allocated from Management Company: | 806 |
| Less: Public Relations Expense | ( ) |
| Non-allowable advertising | ( ) |
| Yellow page advertising | ( ) |
| TOTAL (agree to Sch. V, line 20, col. 8) | $ 18,130 |

### G. Schedule of Travel and Seminar**

| Description | Amount |
|---|---|
| Out-of-State Travel | $ 0 |
| | |
| | |
| In-State Travel | 0 |
| | |
| | |
| | |
| Seminar Expense | 0 |
| | |
| | |
| Allocated from Management Company: | 725 |
| Entertainment Expense | ( ) |
| TOTAL (agree to Sch. V, line 24, col. 8) | $ 725 |

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Amount of Expense Amortized Per Year | | | | | | | | |
| | Improvement Type | Month & Year Improvement Was Made | Total Cost | Useful Life | FY1997 | FY1998 | FY1999 | FY2000 | FY2001 | FY2002 | FY2003 | FY2004 | FY2005 |
| 1 | Deferred Maintenance | 1998 | $ 5,010 | 3 years | $ | $ 835 | $ 1,670 | $ 1,670 | $ 835 | $ | $ | $ | $ |
| 2 | Painting & Decorating | 1999 | 2,873 | 3 years | | | 479 | 958 | 958 | 478 | | | |
| 3 | Painting & Decorating | 2000 | 31,563 | 3 years | | | | 5,261 | 10,521 | 10,521 | 5,260 | | |
| 4 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | TOTALS | | $ 39,446 | | $ | $ 835 | $ 2,149 | $ 7,889 | $ 12,314 | $ 10,999 | $ 5,260 | $ | $ |

SEE ACCOUNTANTS' COMPILATION REPORT

Print Preview

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2000 Ending: 12/31/2000

## XX. GENERAL INFORMATION:

**(1)** Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

**(2)** Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Council on Long Term Care $3,203**

**(3)** Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

**(4)** Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

**(5)** Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 years**

**(6)** Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **14,128** Line **10**

**(7)** Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

**(8)** Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

**(9)** Are you presently operating under a sublease agreement? YES **X** NO

**(10)** Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
**N/A**

**(11)** Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **64,056**
This amount is to be recorded on line 42 of Schedule V.

**(12)** Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

**SEE ACCOUNTANTS' COMPILATION REPORT**

**(13)** Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

**(14)** Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

**(15)** Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **10,884** Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

**(16)** Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients?
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **No**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
**g. Does the facility transport residents to and from day training? No**
**Indicate the amount of income earned from providing such transportation during this reporting period.** $ **N/A**

**(17)** Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **N/A** If no, please explain. **N/A**

**(18)** Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

**(19)** If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

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